

## How to Read Accounting Data -- All Agencies

Each of the various federal agencies has a different method for cost accounting. A typical string of accounting data found on a requirements document is 30 to 40 characters in length. Each of these characters are broken out differently -- in accordance with the accounting practices of the providing agency. However, the first 9 digits are the same for all agencies. They are:

**Positions 1-2: Accounting Classification Reference Number (ACRN).** These first two characters are always alphabetic, and serve as a reference identifier to the line of accounting. When there is only one line of accounting data the ACRN will always be "AA." ACRNs will not be duplicated within the same fund usage document (i.e., the same ACRN will not be assigned to two or more different lines of accounting data in the same document).

**Positions 3-9: Appropriation.** These 7 characters are always numeric (with the exception of continuing appropriations, which use the letter "X" in position #5). The appropriation symbol is the key to identifying the type and date of funds. The first 2 digits (positions #3 and #4 of the line of accounting) designate the government agency responsible for administering the appropriation (e.g., "17" for Navy). In the case of appropriations which are allotted or transferred from one agency to another, the appropriation symbol is prefixed by the 2-digit code for the receiving agency and a hyphen (e.g., "17-57" for Air Force appropriations transferred to the Navy). The third digit (position #5) indicates the fiscal year of the appropriation (e.g., "6" for FY96). An "X" in this position indicates a continuing appropriation. In the case of multiple-year appropriations, the first and last years of fund availability are separated by a slash (e.g., "5/9" for 5-year funds available from FY95 through FY99). The last four digits (positions #6 through #9) designate particular appropriations. The (very long) list of appropriations for any particular agency can typically be found in publications from that agency's comptroller (e.g., Volume 2 of the NavCompt Manual).

Deciphering the first 2 digits of the appropriation symbol:

11	Executive Office of the President
17	Department of the Navy (includes USMC)
19	Department of State
20	United States Treasury Department
21	Department of the Army
57	Department of the Air Force
69	Department of Transportation (includes United States Coast Guard)
97	Department of Defense

Deciphering the last 4 digits of the appropriation symbol:

<i>Category</i>	<i>Navy</i>	<i>USMC</i>	<i>Army</i>	<i>Air Force</i>	<i>DOD</i>
<i>Military Personnel</i>	1453	1105	2010	3500	
<i>Operations and Maintenance</i>	1804	1106	2020	3400	0100
<i>Other Procurement</i>	1810	1109	2035	3080	0300
<i>Military Construction</i>	1205		2050	3300	0500
<i>Family Housing</i>	7030		7020	7040	7060

Deciphering the last four digits of the appropriation symbol (continued):

11*0114	Anti-Terrorist Assistance
11*1022	Narcotics Control
11*1080	Military Assistance
11*1081	International Military Education and Training
11*1082	Foreign Military Sales
17*1507	Weapons Procurement, Navy
21*2033	Weapons Procurement, Army
21*2034	Ammunition Procurement, Army
69X0201	Operating Expenses, Coast Guard
69*0240	Acquisition, Construction, and Improvements, Coast Guard
96*3122	General Construction, Corps of Engineers
96*3124	General Expenses, Corps of Engineers
97X4930	Defense Business Operating Fund

Another common data element in accounting data is the **Object Class**, although it appears at different locations within the line of accounting among various agencies. This 3-digit field is used to identify the nature of the supplies/services involved. Activities typically zero-fill this field or use object class 250 ("other services"). Some of the major object class codes are listed below. (Note: Use only the first 2 digits of the object class in Army accounting data.)

#### 200-Series, Contractual Services

210	Travel and transportation of persons
211	Full-time civilian and military personnel
212	WAE employees, consultants, and experts
213	WOC consultants and experts
220	Transportation of things
230	Rent, communications, and utilities
240	Printing and reproduction
250	Other services
251	Building maintenance and alterations
252	Equipment maintenance and repairs
254	Facilities operations
258	Contingencies
259	Special Services
260	Supplies and materials
300-Series, Acquisition of Capital Assets	
310	Equipment
320	Lands and structures

## How to Read Accounting Data -- Navy and Marine Corps

Navy accounting data is separated into 11 columns as shown below. The bottom row of this table indicates the number of alphanumeric symbols in each column.

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>	<b>K</b>
ACRN	APPROPRIATION	SUBHEAD	OBJECT CLASS	BUREAU CONTROL	SA	AAA	TT	PAA	COST CODE	AMOUNT
2	7	4	3	5	1	6	2	6	12	

These individual columns are defined as follows:

A. ACRN

B. Appropriation Symbol -- first 2 digits are "17"

C. The subhead is a further breakdown of the appropriation used for dividing, identifying, and allocating funds to various administering offices. The (very long) list of subheads appears in Volume 2 of the Navy Comptroller Manual. Some of the major subheads typically arising in contingency operations are listed below:

11\*1106 (O&M, MC)

.27A0 Operating Forces

17\*1109 (Procurement, MC)

.1\*\*\* Series of specific ammunition types

.4\*\*\* Series of specific communication equipment types

.0700 Spares and repair parts

17\*1205 (MILCON, Navy)

.2531 Major Construction

.2532 Minor Construction

17\*1804 (O&M, Navy)

.11W0 Support of other nations

.3C1C Combat communications

.9U8R Real property maintenance

17\*1810 (Other Procurement, Navy)

.81\*\* Ships support equipment (series)

.0200 Communications and electronics, general

.43\*\* Aviation support equipment (series)

.52\*\* Ordnance support equipment (series)

.K5\*\* Civil Engineer Support Equipment (CESE) (series)

.96\*\* Material Handling Equipment (MHE) (series)

.\*8JC Spares and repair parts (series)

97X4930 (DBOF)

.NC1A Material

.NS1S Logistic Support Services

D. Object class

E. The bureau control number is an allotment authorization number. The first 2 digits are known as the budget project number, and the last 3 digits identify the activity to which the allotment was granted. This numbering system facilitates posting expenditures to the proper appropriation accounts.

F. The suballotment (SA) is a one-digit alphanumeric character used by the allotment holder to issue funds. It identifies subcategories of the bureau control number.

G. The authorized accounting activity (AAA) identifies, by UIC, the activity that performs the official accounting functions for the funds involved.

H. The transaction type (TT) code identifies the expenditure of funds by functional categories. Some of the typical transaction codes include:

1J	Subsistence
2D	Transactions not included in another transaction category
6A	Per diem and miscellaneous travel expenses
6B	Car rental in conjunction with travel
6D	Order for work and services (project order)
6E	Order for work and services (work request)
6F	Request for contractual procurement
6W	Contract progress payments

I. The property accounting activity (PAA) identifies, by UIC, the activity for which plant property is purchased. This field is zero-filled if the requisition does not involve the purchase of plant property.

J. The cost code is a 12-digit alphanumeric field that is available to the issuing activity for information and identification purposes. When the accounting data is provided for material or service requisitions, the cost code consists of 2 zeros followed by the 4-digit Julian date, a 4-digit serial number, and a 2-character fund code.

K. The amount column indicates how much money is *authorized* and *available* for the supplies or services requested.

## How to Read Accounting Data -- Army

Army accounting data is separated into 8 columns as shown below. The bottom row of this table indicates the number of alphanumeric symbols in each column.

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>K</b>
ACRN	APPROPRIATION	OPERATING AGENCY	ALLOTMENT	PROJECT ACCOUNT	OBJECT CLASS	FISCAL STATION	AMOUNT
2	7	2	4	7	2	6	

These individual columns are defined as follows:

A. ACRN

B. Appropriation Symbol -- first 2 digits are “21”

C. The operating agency is a 2-digit code indicating the MACOM responsible for management of the funds cited. For example, “57” is TRADOC and “76” is FORSCOM.

D. The allotment field is a 4-digit serial number assigned locally.

E. The project account indicates a specific operating budget. These budgets are separated by function. The first character is alphabetic, followed by a 6-digit number (the last two digits are separated by a period). For example, “P1110.00” is for enlisted personnel pay and allowances.

F. Object class -- use only the first 2 digits of the object class codes discussed in the “all agencies” section.

G. The fiscal station identifies, by UIC, the activity which performs the official accounting functions for the funds involved.

H. The amount column indicates how much money is *authorized* and *available* for the supplies or services requested.

## How to Read Accounting Data -- Air Force

Air Force accounting data is separated into 10 columns as shown below. The bottom row of this table indicates the number of alphanumeric symbols in each column.

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>K</b>
ACRN	APPROPRIATION	FUND CODE	PROGRAM YEAR	OPERATING AGENCY	OBAN	RC/CC CODE	EE	ACTG STATION	AMOUNT
2	7	2	1	2	2	6	3	6	

These individual columns are defined as follows:

A. ACRN

B. Appropriation Symbol -- first 2 digits are “57”

C. The fund code identifies categories of expenditure by function. This two-digit field is used to provide historical data on the cost of performing these functions. Some typical fund codes are:

17	Investment Equipment
25	Military Construction
30	Operation and Maintenance
32	Military Personnel
82	Military Family Housing

D. The program year indicates the first fiscal year (use last digit of the FY) in which the funds are available.

E. The operating agency code identifies the major command responsible for management of the funds cited. As an example, “64” indicates AETC (Air Education and Training Command).

F. The operating budget account number (OBAN) is assigned by the Operating Agency (item “E” in the accounting data) to identify a specific operating budget. Each individual command subordinate to the Operating Agency is assigned a unique OBAN.

G. The responsibility center/cost center (RC/CC) code is used to sort expenditures and obligations by both organizational and functional categories for measurement against budget targets. The RC (first 2 characters of the RC/CC code) identifies the organization who has been assigned to monitor financial management.

RC codes are uniform throughout the Air Force -- some examples are:

20	Wing Staff
40	Logistics Group
50	Support Group
56	Civil Engineer Squadron

The RC also typically exercises significant control over acquisition and consumption of resources. RCs are usually composed of two or more cost centers. The CC (3rd and 4th characters of the RC/CC code) identifies the production unit where the resources are actually consumed. It is a subordinate unit to the RC, and denotes the basic organizational level at which it is meaningful to aggregate cost data. Cost accounts (CA) (5th and 6th characters of the RC/CC code) are categories of expenditure within the CC. It is the lowest level at which costs may be aggregated.

H. The element of expense (EE), also referred to as the element of expense investment code (EEIC), is used to identify the category of commodity/service purchased. This three-digit field can also contain a 2-digit suffix for subcategories. Some of the typical EEICs are listed below:

201	Active Duty Air Force Military Personnel Expenses
39*	Civilian Personnel Expenses (series)
409	TDY Travel Expenses
43*	Vehicle Rental (series)
46*	Transportation of Property (series)
472	Rental of ADP Equipment
473	Rental of Other Equipment
480	Purchased (commercial, off-base) Utilities
511	Foreign National Personnel Compensation
52*	Facility Projects (series)
533	Contract for CE Services
569	Maintenance of Equipment (other than ADP equipment)
592	Miscellaneous Contractual Services
612	Fuel, Oil, and Lubricants (non-aviation)
619	Other Supplies and Material (for immediate consumption)
699	Aviation Fuel

I. The accounting station is a 6-digit field that identifies the accounting and finance office which performs the official accounting functions for the funds involved.

J. The amount column indicates how much money is *authorized* and *available* for the supplies or services requested.